



WITHOUT EXCUSE.

No Good Reason for Ex-
empting That Seminary
Property.A Theological Real Estate As-
sociation Should Certainly
Pay Taxes.(Great Outrage on the Rest of
the People Who
Pay.Indignation Unbounded
Among All Classes
of Citizens.

One of the best tax experts in Cook County is a Deputy Assessor for the town of Lake View. THE EAGLE recently asked him whether the Presbyterian Theological Seminary paid taxes on some property owned by it in that town. Here is his reply:

ASSESSOR'S OFFICE,
TOWN OF LAKE VIEW.

To the Editor:
In reply to yours of the 22d inst., would say there are five acres in our town, supposed to belong to that institution, called the west five acres of Outlot 19, C. T. subdivision of E. 1/2 Sec. 20, 40, 14, and bounded south by Fullerton avenue, north by Dunning street, west by Sheffield avenue, with Montana street dividing it in the center. They have thirteen two-story brick flats and six two-and-a-half-story brick flats on the property. It was assessed last year at \$10,000.

It is assessed this year at \$14,305. We have assessed it ever since Jas. Pease has been Assessor, and I think they have always paid the taxes through J. N. Clark, Agent. They never asked to have it exempt and it would not have been exempted if they did.

But why they should pay on the property in Lake View, which they own under the same charter as the property in North Chicago, and fight the tax in the latter town is too much of a legal question for yours truly.

DEPUTY ASSESSOR.

The three blocks of residence property extending from Dayton street to Sheffield avenue and from Belden avenue to Fullerton avenue, on the North Side, are not taxed to the extent of one dollar.

This in defiance of all law.

The three blocks referred to are covered with magnificent residences, every one of which is rented, the income from each being from \$85 to \$200 per month.

And yet these houses pay no taxes.

They claim exemption because the title to them is in the trustees of the Presbyterian Theological Seminary.

The Seminary is located on the block bounded by Dayton and Halsted streets, Belden and Fullerton avenues.

Under the law, the Seminary itself and the residences of the professors on the same block are exempt.

But the law expressly provides that property belonging to such institutions, used for profit, must be taxed.

In defiance of this law, three blocks, or fifteen acres, lying west of the one block, or five acres, on which the Seminary is located, go scot free, and the grand residences erected thereon pay no taxes at all.

The poor people of the city are taxed to the limit.

This year, the State Board of Equalization will add 50 per cent. more to their burdensome load. And all this time this Presbyterian steal will continue.

Is this property lawfully exempt?

It is not.

Here is the law on the subject, which the reader can digest for himself. Here is the sort of property the State of Illinois exempts:

Section 2, paragraph 2, of the revenue law says:

All property described in this section, to the extent herein limited, shall be exempt from taxation. That is to say:

1. All lands donated by the United States for school purposes, not sold or leased. All public school houses, all property of institutions of learning, including the real estate on which the institutions are located.

not leased by such institutions or otherwise used with a view to profit.

2. All church property actually and exclusively used for public worship, when the land (to be of reasonable size for the location of the church building) is owned by the congregation.

So much for the law.

Is there anything in that law allowing this Presbyterian real estate association to escape taxation?

Not much.

Is there any excuse whatever for the taxing officers of Cook County thus placing a burden on honest taxpayers that belongs on other shoulders?

There can be none.

The law plainly says that no property, either church or school, can be exempted from taxation which is leased or used in any way with a view to profit.

Now, who is to blame?

The Assessor of the North Town is not.

He honestly assesses the property.

This year he assessed it at \$71,260.

The County Clerk knocked the assessment out, on the plea that it was "church property."

The other tax-payers of the North Side will have to pay this \$71,260, with 50 per cent. added.

Is this right?

Is this just?

Is this the kind of theology taught in the Presbyterian Seminary?

What about the spirit of patriotism and brotherly love we have been hearing so much about of late?

Has that spirit anything to do with tax dodging and dishonest evasion of a lawful duty to the State?

Let us hear.

LIST ALL SUCH PROPERTY.

So the Chicago Times Demands in an Editorial on the Subject.
(Chicago Times Editorial, May 24.)

Under the constitution of Illinois property used exclusively for agricultural or horticultural societies, for school, religious, cemetery and charitable purposes may be exempted from taxation, but the exemption must be only by general law. In pursuance of the authority of the constitution a general law was made exempting from taxation "all church property actually and exclusively used for public worship when the land (to be of reasonable size for the location of the church building) is owned by the congregation." There is exemption also by general law of "all property of institutions of learning, including the real estate on which the institutions are located, not leased by such institutions or otherwise used with a view to profit."

When the law was made the presumption of the Legislature, at members of which it is possible doctors of divinity might have sneered as lacking in moral character, was that its beneficiaries, men of education and of presumed moral worth, would never dream of exceeding the limitation. But there are instances in Cook County where, under guise of law, church societies and institutions of learning profit immorally at the expense of their fellow-citizens. Instances have been cited where the University of Evanston, having alienated property for residence purposes, has filed no deed of the conveyance in order that a favorite of the University may live upon property of his tax free. The proceeding is essentially dishonest, woefully discreditable.

The most flagrant instance, however, of outrageous conduct is presented by the McCormick Theological Seminary. The contention has been that the large area of its buildings used for general renting purposes was occupied by professors of the institution and the use was legitimate. But a hall within these grounds exempted from taxation has been opened as a World's Fair hotel. The use is purely commercial and for profit, but the property under the educational clause of exemption is not listed for taxation, and while all the occupants of the tract enjoy every advantage of the expenditure of city moneys, while they have police and fire protection, sewers and water supply, cleaning of streets, and every consideration that is given to actual taxpayers, they themselves contribute nothing to the municipal exchequer.

There can be but one characterization of deliberate abuse of the kindness of the State. It is rank dishonesty. The poor man who would steal a loaf, prompted

to the theft by the gnawings of hunger, would find himself in short order under a jail sentence or in the bridewell, but men of high standing, claiming to possess character and to have a mission for the inculcation of morals, lend themselves to a deceit whereby they defraud the community in which they live.

This avoidance of the duty of a citizen by perversion of a statute, this perpetration of fraud in the name of morals and a higher education, ought to cease. It is the duty of the Assessors of the towns now engaged upon their annual task to return for taxation all properties owned by educational institutions used with a view to profit and all church property that is not actually and exclusively used for public worship. An honest public, burdened with municipal and other taxation, will demand of Assessors that they perform their whole duty in the premises.

The sea serpent which fishermen at Beach Point, on the Massachusetts coast, captured proves to have been the genuine old monster of the summer resort. It was the veritable marine terror that the skipper of the sailing vessel has been spinning yarns about for hundreds of years past. The true sea serpent will never allow himself to be captured, dead or alive. The escape of this Massachusetts specimen did credit to his race and proved his genuineness beyond a doubt. Having been shot in the neck with a bomb lance, and after lying all night upon the beach, apparently dead, he suddenly leaps into life and plunges into the sea. Two dories that were fastened to him he drags beneath the waves, to reappear in a moment as kindling wood. He then entangles his tail in the cable of one sloop that was to have taken him to Boston and strikes out for deep sea. The vessel rocks from side to side and is dragged along like a yacht's dingy. Finally the cable is cut and the horrible monster foams onward, casually knocking the bowsprit and jibboom off another ship that fails to get out of the way. Finally it is joined by another sea serpent, darker and larger, and the two are seen no more. There can be little doubt of the truthfulness of this tale. These are probably the same two marine monsters that Virgil describes in his spirited passage on the death of Laocoon, beginning:

And now arise more dreadful wonders still. Every schoolboy knows the description of the twin serpents that destroyed the impious priest and his tender sons. It is fortunate that second serpent joined its mate off the Massachusetts coast. Thus is Virgil's narrative verified, and the authenticity of these modern serpents proved at one and the same time.

JEFFERSONVILLE, Ind., is mentioned as the Mecca of eloping couples who ran away because it was cheaper to do so than to have a suitable wedding at home. A marriage occurred recently at Jeffersonville romantic enough to make one forget the prudent motives of a dozen other couples. Miss Price was the daughter of a rich Kentucky farmer who had determined that she should be an old maid. She had a lover, for whom she left a note in the corner of a certain field every day, receiving one in reply. Finally the lover, with the assistance of a doughty colonel and two female friends, stole the lady from her chamber window at night. The romance is all complete, for the rope ladder and the covered carriage and impatient team were all brought into play. The lovers were wedded in Jeffersonville and all that is now wanting is the forgiveness of the bride's father. This he cannot withhold, for by so doing he would destroy the symmetry of the story. No old man would be so mean as that.

Owing to the discovery that the bullets of the new Mannlicher rifles have an explosive effect, and in view of the International Red Cross edict against explosive projectiles as "barbarous and unfit for civilized warfare," Austria is experimenting with some new ammunition for her small bore rifles. There seems to be something ludicrous about a condition of human society which brings about the solemn conclusion that it is all right to kill men, but prescribes that the killing shall be done in a neat and scientific manner. If the nations can agree not to shoot explosive bullets at each other, why isn't it just as easy to agree not to shoot any?

The walking delegate may be said to get there with both feet.

BEST ON EARTH

The Chicago Fire Department
Has No Equal
Anywhere.It Has More Engines than
London, Paris or New
York.And Better Apparatus
than Any City in
the World.Some Interesting Facts from the
Annual Report of Fire Marshal
Sweeney.

The annual report of Fire Marshal D. J. Sweeney, just issued, abounds with interesting information. Chicagoans may well be proud of the fact that they have the best fire department in the world. There are more engines and more useful machines of every kind in the Chicago fire department than in any other department on the face of the earth.

A recapitulation of the apparatus now in use, as taken from Chief Sweeney's report, is reproduced as follows:

Fire boats	3
Water tower	1
Steam fire engines, special first-class	1
Steam fire engines, extra first-class	4
Steam fire engines, first-class	39
Steam fire engines, second-class	47
Steam fire engines, third-class	4
Steam fire engines, third-class, combination	1
Total steam fire engines	79
Fire engines, manual	3
Chemical engines, two-horse	4
Chemical engines, one-horse	11
Chemical engines, manual	2
Chemical engines and hose carriages combined	5
Chemical engines, trucks, and hose carriages combined	6
Total chemical engines	27
Hose wagons, two-horse	6
Hose wagons, one-horse	28
Hose carriages, two-horse	39
Hose carts, one-horse	11
Hose carts, manual	4
Hose carriage and chemical combined	5
Total hose wagons, carriages and carts	97
Hook and ladder trucks, turn-table extension, 1st class	3
Hook and ladder trucks, turn-table extension, 2d class	6
Hook and ladder trucks, straight frame, 1st class	11
Hook and ladder trucks, straight frame, 2d class	3
Hook and ladder trucks, straight frame, 2d class	3
Hook and ladder trucks, manual	3
Total hook and ladder trucks	31
Chemical extinguishers, large	16
Chemical extinguishers, small	53
Portable pumps	10
Siamese connections, 2-way	89
Siamese connections, 3-way	3
Siamese connections, 4-way	11
Total Siamese connections	103
Horses	448
Hose, rubber, feet	38,636
Hose, cotton, feet	191,923
Wagons, 2-horse	21
Wagons, 1-horse	21

During the past year 3,549 fires were put out in Chicago. The following table, from Chief Sweeney's report, shows the manner in which they were extinguished:

By occupants and others before arrival of department	47
By department, smothering, cutting out with axes, etc.	105
By department with pails of water	221
By department with fire hydrant stream	110
By department with fire hydrant stream and chemical	34
By department with portable pumps	629
By department with portable chemical extinguishers	194
By department with portable chemical extinguishers and pumps	103
By department with one chemical engine	314
By department with two or more chemical engines	39
By department with one steam engine and one chemical engine	347
By department with one steam engine and two or more chemical engines	271
By department with two or more steam engines	140
By department with two or more steam engines and chemical engines	199
Chimney fires, prairie fires, burning rubbish, etc.	379
Total	3,549

Not the least interesting part of the document is First Assistant Fire Marshal Musham's report on the drills of the hook and ladder and engine companies, showing the quickest and slowest time made in leaving quarters, running one hundred feet, and raising a sixty-five foot extension ladder to building. Also, the time made in the handling of scaling ladders.

Quickest time to raise sixty-five-foot extension ladder, by Hook and Ladder Company No. 12, in one minute and twenty seconds.

Slowest time to raise sixty-five-foot extension ladder, by Hook and Ladder

Company No. 4, in three minutes and nineteen seconds.

Quickest time to build chain of scaling ladder, made by Hook and Ladder Company, No. 4, in one minute and two seconds.

Slowest time to build chain of scaling ladder, by Hook and Ladder Company No. 6, in one minute and thirty seconds.

Quickest time in standing on sill, by Hook and Ladder Company No. 4, in fifty-one seconds.

Slowest time in standing on sill, by Hook and Ladder Company No. 1, in one minute and thirty seconds.

Quickest time straddling on sill, by Hook and Ladder Company No. 8, in thirty-six seconds.

Slowest time in straddling on sill, by Hook and Ladder Company No. 11, in one minute and twenty-three seconds.

The practice drill of engine companies was interesting.

The conditions of this test, with men in bed when alarm was sounded, required the company to hitch to apparatus, leave quarters, connect engine to nearest fire hydrant, lay 300 feet of hose, and obtain 100 pounds water pressure.

Three companies accomplished the task in less than two minutes, viz.: Engine Company No. 17—time, one minute and fifty seconds; distance traveled, 205 feet. Engine Company No. 19—time, one minute and forty-five seconds; distance traveled, 325 feet. Engine Company No. 28—time, one minute and forty-one seconds; distance traveled, 110 feet.

The new immigration law that has just gone into effect draws the lines closer than any previous legislation. It does not enlarge the excluded classes, but it provides for a much stricter examination than has heretofore been made. The immigration laws to date have not been very effective. They prohibit the entrance of certain undesirable classes, but the machinery they have furnished for sifting out these classes from the desirable immigrants has been most imperfect. The matter has been left largely to the customs and immigration officers. These officers, especially at New York, the main port of entry for the immigrant traffic, have had little sympathy with the objects of the law and have avoided executing it strictly. Yet even this law resulted in sending back 2,801 immigrants last year and made the steamship companies more careful about the passengers to whom they sold tickets. The new law sets up a double system of examination and inspection, first by the steamship companies in Europe and again by the Government inspectors on arrival. Blanks are to be filled out for each immigrant giving something in regard to his history and circumstances, the amount of money he brings, his position and character and other points of interest. Congress is evidently looking toward excluding illiterates, as one of the questions prescribed is in regard to the ability of the immigrant to read and write. The exclusion of illiterates would at once shut off the largest part of the undesirable immigration. In this day of free schools in all civilized nations the adult who has not learned to read and write his own language is not likely to prove a valuable acquisition to America.

The Vesuvius, with its pneumatic gun system from which such great results were anticipated, appears to be a doomed vessel. The experts of the Ordnance Department have about concluded to report against the system for the reason that the valve gears cannot be made to work with any certainty which would be disastrous in actual warfare. It now rests with the Secretary of the Navy to decide whether the system shall be tried further with the view of overcoming this defect. If he should decide against it then the question will arise what shall be done with the Vesuvius. It is no use as a warship and its lines are not such as to make it of much use for the purposes of a gunboat.

A freak of nature even more remarkable than that of the Siamese twins is reported from Nanking, where a Kiang man has two sons, aged about 8, who are joined together by an "arm-like piece of flesh" about the size of a man's arm, in such wise that they stand, not side by side, but face to face. A writer who has examined them states that when they walked they had to move sideways, or shoulders first, "like the peregrinations of a crab."

IS AFTER PAVERS.

Mayor Harrison Wants
Their Work Closely
Examined.If It Is Not Up to Con-
tract Payment Will
Be Stopped.Material and Labor Must
Be as Agreed
For.

There is trouble in store for some of the city contractors. They are not living up to the terms of their contracts with the city. This is the case with the paving contractors especially. The material is not of the kind agreed on, nor is the quantity what it should be. The recently appointed inspectors so report. They also report that the pavements laid during the last two years are bad. So frequent have been the complaints of this character that Mayor Harrison has addressed the following letter to Commissioner Jones on the subject:

CHICAGO, May 20.
H. J. Jones, Esq., Commissioner of Public Works:

DEAR SIR—Information has reached me that several, if not nearly all, of the contractors now paving the streets of Chicago are not doing their work in accordance with specifications. I have reliable information that in macadam streets, in streets paved with wooden blocks on a substructure of stone and wooden blocks on boards, few, if any, contractors are putting the material in contracted for; that where they should put six and seven inches they put three and a half and four and five inches of sand and stone and the like. You will please have this looked into at once, and pay no contractor who is not doing his work in accordance with his contract. I would suggest that where work has been done before you took hold of your department, you will take up in various localities sections of block or other pavements to satisfy yourself whether the work has been done according to contract or not. And if not, then to withhold payment for the work. I am told that this character of neglect has been going on one, two, or more years. How many I cannot learn accurately, some say for several years.

I would suggest that you order some small sections in some of the streets built last year taken up and examined to find out if they, too, were laid improperly, and wherever it is found that the contractor did not live up to his agreements you can at least recoup on him by retaining the percentage kept back and new in the hands of the city. Please put proper men, experts, on this duty, and see whether the reports be true or not. CARTER H. HARRISON, Mayor.

PATRIOTIC people are still calling attention to the need of a true national air for the United States. They assert that every one of the several tunes that are made to do service in that capacity is borrowed from foreign countries, not even excepting "Yankee Doodle." Why not have one of our poets write some stirring words to "Ta-ra-boom-de-aye" and adopt that? It is conceded on all sides that the air originated in the United States, though Lottie Collins was first to perceive its merits and set it spreading from the London dance halls. It would make a splendid tune to march or fight by or to raise popular enthusiasm on any public occasion, and it seems to be distinctly American in spirit.

THE amateur cook who reads "What You Can Do with a Chafin Dish" for the first time always wonders at the absence of a chapter on burning a hole in the table cloth.